

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

UNITED STATES OF AMERICA) CASE NO: 1:20CR00798
)
Plaintiff,) JUDGE: SOLOMON OLIVER
)
VS)
)
)
ARTHUR FAYNE)
)
Defendant.)

DEFENDANT'S SUPPLEMENTAL REPORT

IN SUPPORT OF SENTENCING POSITION

March 8, 2024

Myron Watson
Myron P. Watson, Esq.
75 Erieview Plaza, Suite 108
Cleveland, Ohio 44114

RE: Defense Sentencing Memorandum and Presentence Investigation Report, Docket
No.: 0647 1:20CR00798-001

Dear Mr. Watson:

You have requested that Barnes Wendling CPAs LLC (“BW”) analyze and review certain documents and business records of Arthur Fayne, Business Development Concepts LLC (“BDC”) and Community Integrated Services, Inc. (“CIS”) as they relate to funds received from Northwest Ohio Neighborhood Health Services, Inc. (“NEON”) and expenditures paid to Albert M. Higley Co., LLC (“AHC”) and other vendors related to the East Side Market (“ESM”) development from December 1, 2016, through on or about March 31, 2018.

BW performed the following procedures to assist in the preparation of Arthur Fayne’s Defense Sentencing Memorandum and Objections to the PSR. These procedures including verifying information with supporting documentation including bank statements, check copies, vendor lists, invoices and/or other support:

Counts 1-7: The Government Claims Arthur Fayne Caused Loss to NEON of \$807,710.00

1. BW prepared a summary schedule showing all invoicing from December 31, 2016 to March 31, 2018 by BDC/CIS to NEON, payments from NEON to BDC/CIS and payments from BDC to AHC and other ESM vendors
2. BW prepared a schedule showing all invoices from December 31, 2016 to March 31, 2018 from BDC/CIS to NEON totaling \$3,374,108.54 of which \$3,283,941.54 related to ESM
3. BW prepared a schedule showing all payments from December 31, 2016 to March 31, 2018 from NEON to BDC/CIS totaling \$3,374,108.54 of which \$3,283,941.54 pertained to the ESM
4. BW prepared a schedule showing all payments from December 31, 2016 to March 31, 2018 from BDC to AHC totaling \$1,870,634.46
5. BW prepared a schedule showing all payments from December 31, 2016 to March 31, 2018 from BDC to other ESM vendors totaling \$1,645,049.69
6. BW prepared a bank statement summary schedule for Fifth Third Bank and Key Bank accounts from December 1, 2016 - March 31, 2018 showing the total amount deposits into the two bank accounts were \$8,897,680.43 and total withdrawals were \$9,055,104.54

In summary during the period December 2016 through March 2018, BDC paid all ESM vendors \$231,742.61 more than BDC invoiced and collected from NEON for that same period.

Counts 8-9: The Government Claims Arthur Fayne Retained \$125,923.86 originally intended Crescent Digital.

1. BW reviewed the Hines/Arthur Fayne proposal for \$251,297.24. BW reviewed the PNC equipment finance agreement for \$469,771.64. BW reviewed email correspondences between Arthur Fayne and Cresent Digital ("CD") summarizing the CD/Arthur Fayne revised agreement totaling \$338,146.46.
2. BW reviewed the CD summary included in an email from Mike Hines to Arthur Fayne showing \$30,000.00 being paid on February 14, 2020. BW also reviewed the February 29, 2020, BDC Citizens Bank statement for account ending in x2527 showing the \$30,000.00 outgoing wire transfer on February 14, 2020
3. BW reviewed the May 31, 2020, BDC Citizens Bank statement for account ending in x2527 showing the \$99,757.39 outgoing wire transfer May 22, 2020

The summary computes a total adjusted contract of \$338,146.46, total payments of \$307,582.02 and a remaining balance of \$30,564.44 as adjusted for the \$99,757.39 outgoing wire transfer dated May 22, 2020, proving the \$125,923.86 that was allegedly diverted for personal use was used to pay on the CD's contract as payment came due.

Our engagement was performed in accordance with the Statement on Standards for Forensic Services of the American Institute of Certified Public Accountants.

Please note that this report is based upon information available to BW as of the date of this report. We have no obligation to update this report or any conclusions or findings for information that come to our attention after the date of this report, but we reserve the right to do so.

We did not perform an audit or review of the financial information we received to prepare this report. Had we performed an audit, review, or other assurance services of the underlying financial information in accordance with generally accepted accounting standards or other guidelines, matters might have come to our attention that would alter the amounts used in the preparation of this Report. Accordingly, we take no responsibility for the underlying data presented or relied upon in this Report.

Respectfully submitted,

BARNES WENDLING CPAs LLC



Timothy D. Mayles, CPA, CFE, CFF
Director

Supporting Schedules

1. Summary schedule of payment activity for East Side Market (ESM) December 1, 2016, through on or about March 31, 2018
2. Invoices from BDC/CIS to NEON December 31, 2016 - March 31, 2018
3. Payments from NEON to BDC/CIS December 31, 2016 - March 31, 2018
4. EMS Vendor payments to vendors other than AM Higley from December 2016 - March 31, 2018
5. EMS vendor payments to vendors other than AM Higley from December 2016 - March 31, 2018
6. Bank statement summary for Fifth Third Bank and Key Bank December 31, 2016 - March 31, 2018

Barnes Wendling CPAs LLC Forensic Report
Presentence Investigation Report, Docket No.: 0647 1:20CR00798-001 and Defense Sentencing Memorandum
Attachment 1
March 8, 2024

Summary Schedule of payment activity for East Side Market (ESM)
December 1, 2016, through on or about March 31, 2018

3,283,941.54	Amount invoiced by BDC/CIS to NEON for all ESM vendors
90,167.00	Amount invoiced by BDC/CIS to NEON for other BDC projects
3,374,108.54	Amount invoiced by BDC/CIS to NEON and paid to BDC
2,629,740.38	Total amount invoiced by BDC/CIS to NEON for AM Higley
(1,870,634.46)	Total amount paid to AM Higley
759,105.92	Amount not yet paid to AM Higley during this period
654,201.16	Total amount invoiced by BDC/CIS to NEON for "Other" ESM vendors
(1,645,049.69)	Total amount paid to "Other" ESM Vendors
(990,848.53)	Amount paid in excess of amounts invoiced
(231,742.61)	Net amount paid in excess of amounts invoiced
1,870,634.46	Total amount paid to AM Higley
1,645,049.69	Total amount paid to "Other" ESM Vendors
3,515,684.15	Total disbursed to all ESM vendors

Barnes Wendling CPAs LLC Forensic Report
Presentence Investigation Report, Docket No.: 06471:20CR00798-001 and Defense Sentencing Memorandum
Attachment 2
March 8, 2024

Invoices from BDC/CIS to NEON December 31, 2016 - March 31, 2018

Date	total invoice	AHC	Other ESM Vendors	Other BDC projects
12/30/2016	129,124.36	71,115.00	58,009.36	
3/1/2017	267,031.91	231,560.00	35,471.91	
4/1/2017	159,814.00	107,560.00	52,254.00	
5/1/2017	122,352.46	68,000.00	54,352.46	
6/1/2017	278,083.00	209,829.00	68,254.00	
7/1/2017	600,421.00	391,000.00	119,254.00	90,167.00
9/22/2017	398,000.00	283,000.00	115,000.00	
11/1/2017	668,140.96	591,893.96	76,247.00	
1/1/2018	205,358.43	140,000.00	65,358.43	
1/25/2018	545,782.42	535,782.42	10,000.00	
	3,374,108.54	2,629,740.38	654,201.16	90,167.00
	(90,167.00)	Other BDC projects		
	3,283,941.54	ESM		

Barnes Wendling CPAs LLC Forensic Report
Presentence Investigation Report, Docket No.: 0647 1:20CR00798-001 and Defense Sentencing Memorandum
Attachment 3
March 8, 2024

Payments from NEON to BDC/CIS December 31, 2016 - March 31, 2018

Page Ref	Bank Name	Business Name	Bank Account #	Date Cleared	Amount Cleared	Transaction Type
BW017-0031	Fifth Third Bank	Business Development Concepts	7522158893	1/12/2017	129,124.36	Incoming wire 011217
BW017-0046	Fifth Third Bank	Business Development Concepts	7522158893	3/8/2017	267,031.91	Incoming wire 030817
BW017-0052	Fifth Third Bank	Business Development Concepts	7522158893	4/20/2017	159,814.00	Incoming wire 042017
BW017-0062	Fifth Third Bank	Business Development Concepts	7522158893	5/17/2017	122,352.46	Incoming wire 051717
BW017-0070	Fifth Third Bank	Business Development Concepts	7522158893	6/16/2017	278,083.00	Incoming wire 061617
BW017-0079	Fifth Third Bank	Business Development Concepts	7522158893	7/14/2017	600,421.00	Incoming wire 071417
BW017-0099	Fifth Third Bank	Business Development Concepts	7522158893	9/26/2017	398,000.00	Incoming wire 092617
BW017-00118	Fifth Third Bank	Business Development Concepts	7522158893	11/15/2017	668,140.96	Incoming wire 111517
BW009-0011	Fifth Third Bank	Business Development Concepts	7522158893	1/5/2018	205,358.43	Deposit
BW009-0011	Fifth Third Bank	Business Development Concepts	7522158893	1/26/2018	545,782.42	Incoming wire 012618
					3,374,108.54	Total
					(90,167.00)	Other BDC projects
					3,283,941.54	ESM

Barnes Wendling CPAs LLC Forensic Report
Presentence Investigation Report, Docket No.: 0647 1:20CR00798-001 and Defense Sentencing Memorandum
Attachment 4
March 8, 2024

EMIS vendor payments to vendors other than AM Higley from December 2016 - March 31, 2018

bank	acct#	ck #	payee	Vendor	date	amount	BW reference
fifth third	x8893	5734	BDC	AM Higley	3/15/2017	101,110.14	BW 372
fifth third	x8893	5779	BDC	AM Higley	5/8/2017	61,000.00	BW 373
fifth third	x8893	5849	BDC	AM Higley	6/30/2017	131,000.00	BW 374
fifth third	x8893	5852	BDC	AM Higley	7/18/2017	320,000.00	BW 375
fifth third	x8893	5915	BDC	AM Higley	9/27/2017	129,847.93	BW 376
fifth third	x8893	5980	BDC	AM Higley	11/13/2017	591,893.96	BW 377
fifth third	x8893	6039	BDC	AM Higley	1/24/2018	535,782.43	BW 378
						<u>1,870,634.46</u>	

EDMS vendor payments to vendors other than AM Higley from December 2016 - March 31, 2018

bank	acct#	ck #	payee	Vendor	date	amount	BW reference	month total
fifth third	x8893	5661	BDC	hattennbach	12/1/2016	144,409.00	BW003-006	
fifth third	x8893	5553	BDC	Daniel Peraz	12/6/2016	3,750.00	BW003-004	
fifth third	x8893	5654	BDC	Carolyn swoope aka charlie group	12/6/2016	9,750.00	BW003-005	
fifth third	x8893	5652	BDC	Douglas Peak	12/6/2016	15,716.66	BW003-005	
fifth third	x8893	5671	BDC	Daniel Peraz	12/6/2016	3,750.00	BW004-0040	
fifth third	x8893	5660	BDC	CO Security	12/7/2016	5,056.00	BW003-006	
fifth third	x8893	wire	BDC	Crescent Digital, LLC	12/9/2016	87,451.25	BW003-0043	
fifth third	x8893	wire	BDC	The Charlie Group	12/14/2016	20,000.00	BW002-0040	
fifth third	x8893	wire	BDC	AES Development	12/14/2016	10,000.00	BW002-0041	
fifth third	x8893	5676	BDC	Exclusive protection serv	1/6/2017	2,425.00	BW004-0040	
fifth third	x8893	5670	BDC	Douglas Peak	1/6/2017	15,716.66	BW004-0041	
fifth third	x8893	5672	BDC	The Charlie Group	1/6/2017	9,750.00	BW004-0041	
fifth third	x8893	5668	BDC	Daniel Perez	1/6/2017	3,750.00	BW003-0019	
fifth third	x8893	5667	BDC	Gary Gasbarro	1/6/2017	4,167.00	BW003-0021	
fifth third	x8893	5673	BDC	Glenn Thompson	1/6/2017	4,250.00	BW003-0020	
fifth third	x8893	5669	BDC	Jasmine Greer	1/6/2017	850.00	BW003-0020	
fifth third	x8893	5666	BDC	Susan Davis	1/6/2017	500.00	BW003-0019	
fifth third	x8893	5676	BDC	Total Executive Protection Services	1/6/2017	2,925.00	BW003-0020	
fifth third	x8893	wire	BDC	AES Development	1/13/2017	5,000.00	BW004-002	
fifth third	x8893	wire	BDC	The Charlie Group	1/13/2017	11,800.00	BW004-003	
fifth third	x8893	Wire	BDC	Yong Chang Tang	1/13/2017	10,000.00	BW004-006	
fifth third	x8893	5680	BDC	Glenn Thompson	1/24/2017	4,250.00	BW003-0022	
fifth third	x8893	5681	BDC	Brad Rosselot	1/26/2017	1,062.42	BW004-0036	
fifth third	x8893	5682	BDC	James box (memo ESM Security)	2/3/2017	1,000.00	BW004-0036	
fifth third	x8893	5688	BDC	Daniel Peraz	2/6/2017	3,750.00	BW004-0037	
fifth third	x8893	5686	BDC	Gary Gasbarro	2/6/2017	4,167.00	BW004-0037	
fifth third	x8893	5689	BDC	Glenn Thompson	2/6/2017	4,250.00	BW004-0037	
fifth third	x8893	5891	BDC	Crescent Digital, LLC	2/8/2017	19,031.64	BW004-0038	
fifth third	x8893	5695	BDC	CO Security	2/9/2017	5,710.40	BW004-0038	
fifth third	x8893	5693	BDC	Douglas Peak/Dream City	2/9/2017	15,716.66	BW004-0038	
fifth third	x8893	5697	BDC	Exclusive protection serv	2/9/2017	7,087.00	BW004-0038	
fifth third	x8893	5694	BDC	Wanix Architects	2/9/2017	9,000.00	BW004-0038	
fifth third	x8893	5696	BDC	Jasmine Greer	2/9/2017	850.00	BW004-0036	
fifth third	x8893	wire	BDC	AES Development	2/10/2017	5,000.00	BW004-007	
fifth third	x8893	wire	BDC	Karnezia law group	2/10/2017	25,000.00	BW004-008	
fifth third	x8893	wire	BDC	The Charlie Group	2/10/2017	11,500.00	BW004-009	

EMS vendor payments to vendors other than AM Higley from December 2016 - March 31, 2018

bank	acct#	ck #	payee	Vendor	date	amount	BW reference	month total
fifth third	x8893	5703	BDC	The Charlie Group	2/12/2017	12,500.00	BW004-0038	
fifth third	x8893	5704	BDC	Glenn Thompson	2/17/2017	4,250.00	BW004-0037	128,812.70
fifth third	x8893	5706	BDC	Brad Rosselot	3/1/2017	1,400.00	BW004-0039	
fifth third	x8893	5717	BDC	Daniel Peraz	3/6/2017	3,750.00	BW004-0043	
fifth third	x8893	5716	BDC	Douglas Peak/Dream City	3/6/2017	15,716.66	BW004-0044	
fifth third	x8893	5720	BDC	Exclusive protection serv	3/6/2017	6,300.00	BW004-0044	
fifth third	x8893	5723	BDC	whitley arch	3/6/2017	50,000.00	BW004-0044	
fifth third	x8893	5709	BDC	Digizoom Media	3/6/2017	3,500.00	BW004-0043	
fifth third	x8893	5712	BDC	Gary Gasbarro	3/6/2017	4,167.00	BW004-0043	
fifth third	x8893	5722	BDC	Glenn Thompson	3/6/2017	4,250.00	BW004-0043	
fifth third	x8893	5714	BDC	Jazmine Greer	3/6/2017	850.00	BW004-0039	
fifth third	x8893	5708	BDC	Susan Davis	3/6/2017	1,500.00	BW004-0042	
fifth third	x8893	5718	BDC	Trice Communications	3/6/2017	1,500.00	BW004-0042	
fifth third	x8893	5709	BDC	The Charlie Group	3/7/2017	9,750.00	BW004-0010	
fifth third	x8893	5724	BDC	The Charlie Group	3/9/2017	12,500.00	BW004-0044	
fifth third	x8893	5731	BDC	whitley arch	3/14/2017	22,995.00	BW004-0044	
fifth third	x8893	5732	BDC	Glenn Thompson	3/14/2017	4,250.00	BW004-0043	
fifth third	x8893	5715	BDC	NLL Enterprise	3/16/2017	1,875.00	BW004-0042	
fifth third	x8893	5733	BDC	Daniel Peraz	3/20/2017	1,000.00	BW004-0039	
fifth third	x8893	5737	BDC	Brad Rosselot	3/28/2017	1,725.00	BW004-0042	
fifth third	x8893	5738	BDC	Yong Chang Tang	3/29/2017	5,000.00	BW004-0044	152,028.66
fifth third	x8893	5742	BDC	Dream City	4/6/2017	6,000.00	BW004-0048	
fifth third	x8893	5760	BDC	TEP Serv	4/6/2017	6,975.00	BW004-0048	
fifth third	x8893	5746	BDC	Gary Gasbarro	4/6/2017	4,167.00	BW004-0047	
fifth third	x8893	5753	BDC	Glenn Thompson	4/6/2017	4,250.00	BW004-0047	
fifth third	x8893	5748	BDC	Jazmine Greer	4/6/2017	850.00	BW004-0046	
fifth third	x8893	5741	BDC	Liang Chen	4/6/2017	5,925.79	BW004-0048	
fifth third	x8893	5751	BDC	NLL Enterprise	4/6/2017	4,166.66	BW004-0047	
fifth third	x8893	5755	BDC	Susan Davis	4/6/2017	1,500.00	BW004-0046	
fifth third	x8893	5762	BDC	Trice Communications	4/6/2017	1,500.00	BW004-0046	
fifth third	x8893	5769	wire	The Charlie Group	4/11/2017	9,750.00	BW004-0011	
fifth third	x8893	5781	BDC	Brad Rosselot	4/15/2017	700.00	BW004-0050	
fifth third	x8893	5755	BDC	TEP Serv	4/21/2017	6,995.00	BW004-0048	
fifth third	x8893	5762	BDC	Glenn Thompson	4/21/2017	4,250.00	BW004-0047	
fifth third	x8893	5763	BDC	Roosevelt Coats	4/21/2017	2,423.46	BW004-0046	
fifth third	x8893	5767	BDC	NLL Enterprise	5/5/2017	4,166.66	BW004-0052	59,452.91

EM's vendor payments to vendors other than AM Higley from December 2016 - March 31, 2018

bank	acct#	ck #	payee	Vendor	date	amount	BW reference	month total
fifth third	x8893	5768	BDC	Susan Davis	5/5/2017	1,500.00	BW004-0051	
fifth third	x8893	5773	BDC	Daniel Peraz	5/6/2017	5,000.00	BW004-0052	
fifth third	x8893	5776	BDC	Dream City	5/6/2017	6,000.00	BW004-0053	
fifth third	x8893	5719	BDC	The Charlie Group	5/6/2017	9,750.00	BW004-0053	
fifth third	x8893	5785	BDC	Trice Communications	5/6/2017	1,500.00	BW004-0051	
fifth third	x8893	5788	BDC	Exclusive protection serv	5/7/2017	6,750.00	BW004-0053	
fifth third	x8893	5782	BDC	Jazmine Greer	5/8/2017	850.00	BW004-0050	
fifth third	x8893	5786	BDC	AES Development	5/17/2017	5,000.00	BW004-0053	
fifth third	x8893	5791	BDC	apple mobile leasing	5/18/2017	1,857.60	BW004-0051	
fifth third	x8893	5792	BDC	Brad Rosselot	5/18/2017	825.00	BW004-0050	
fifth third	x8893	Wire	BDC	Yong Chang Tang	5/30/2017	3,500.00	BW004-0013	
fifth third	x8893	5805	BDC	The Charlie Group	6/6/2017	8,624.00	BW004-0058	
fifth third	x8893	5806	BDC	Jazmine Greer	6/6/2017	920.00	BW004-0055	
fifth third	x8893	5799	BDC	NLL Enterprise	6/6/2017	4,166.00	BW004-0057	
fifth third	x8893	5803	BDC	Trice Communications	6/6/2017	2,644.96	BW004-0056	
fifth third	x8893	5812	BDC	exclusive protection serv	6/10/2017	7,087.00	BW004-0058	
fifth third	x8893	5813	BDC	Susan Davis	6/10/2017	1,500.00	BW004-0055	
fifth third	x8893	5824	BDC	Brad Rosselot	6/15/2017	787.50	BW004-0059	
fifth third	x8893	5815	BDC	Carolyn swoope	6/17/2017	3,500.00	BW004-0056	
fifth third	x8893	5817	BDC	Doug Peek	6/17/2017	5,000.00	BW004-0057	
fifth third	x8893	5816	BDC	Ronnie Smith	6/17/2017	3,725.00	BW004-0056	
fifth third	x8893	wire	BDC	AES Development	6/19/2017	5,000.00	BW004-0014	
fifth third	x8893	wire	BDC	The Charlie Group	6/22/2017	9,000.00	BW004-0053	
fifth third	x8893	5825	BDC	Wanix Architects	6/27/2017	40,000.00	BW004-0058	
fifth third	x8893	5831	BDC	Dream City	7/6/2017	6,000.00	BW004-0061	
fifth third	x8893	5824	BDC	Jazmine Greer	7/6/2017	850.00	BW004-0059	
fifth third	x8893	5838	BDC	NLL Enterprise	7/6/2017	4,166.66	BW004-0061	
fifth third	x8893	5830	BDC	Susan Davis	7/6/2017	1,500.00	BW004-0060	
fifth third	x8893	5839	BDC	Trice Communications	7/6/2017	2,546.48	BW004-0060	
fifth third	x8893	5842	BDC	Dream City	7/11/2017	5,000.00	BW004-0061	
fifth third	x8893	wire	BDC	karnezia law group	7/14/2017	25,000.00	BW004-0017	
fifth third	x8893	wire	BDC	AES Development	7/14/2017	5,000.00	BW004-0018	
fifth third	x8893	5847	BDC	Exclusive protection serv	7/14/2017	6,750.00	BW004-0062	
fifth third	x8893	5850	BDC	Daniel Peraz	7/18/2017	5,000.00	BW004-0061	
fifth third	x8893	5851	BDC	Whitley arch	7/18/2017	40,000.00	BW004-0063	
fifth third	x8893	5853	BDC	Trice Communications	7/20/2017	136.34	BW004-0059	

EMS vendor payments to vendors other than AM Higley from December 2016 - March 31, 2018

bank	acct#	ck #	payee	Vendor	date	amount	BW reference	month total
fifth third	x8893	5854	BDC	Digizoom Media	7/21/2017	1,875.00	BW004-0060	
fifth third	x8893	5857	BDC	Brad Rosselot	7/25/2017	725.00	BW004-0060	
fifth third	x8893	5860	BDC	Digizoom Media	7/30/2017	3,625.00	BW004-0066	108,174.48
fifth third	x8893	5865	BDC	Dream City	8/6/2017	6,000.00	BW004-0066	
fifth third	x8893	5874	BDC	The Charlie Group	8/6/2017	9,750.00	BW004-0067	
fifth third	x8893	5870	BDC	NLL Enterprise	8/6/2017	4,656.66	BW004-0066	
fifth third	x8893	5864	BDC	Susan Davis	8/6/2017	1,500.00	BW004-0065	
fifth third	x8893	5871	BDC	Trice Communications	8/6/2017	2,125.00	BW004-0065	
fifth third	x8893	5886	BDC	Exclusive protection serv	8/15/2017	6,750.00	BW004-0070	
fifth third	x8893	5884	BDC	Dream City	8/18/2017	5,000.00	BW004-0066	
fifth third	x8893	5877	BDC	Quentin Warren	8/18/2017	1,500.00	BW004-0065	37,291.66
fifth third	x8893	5867	BDC	Greer Law Firm	9/6/2017	850.00	BW004-0065	
fifth third	x8893	5888	BDC	Dream City	9/6/2017	6,000.00	BW004-0070	
fifth third	x8893	5895	BDC	The Charlie Group	9/6/2017	9,750.00	BW004-0070	
fifth third	x8893	5889	BDC	Greer Law Firm	9/6/2017	850.00	BW004-0068	
fifth third	x8893	5892	BDC	NLL Enterprise	9/6/2017	4,166.67	BW004-0069	
fifth third	x8893	5887	BDC	Susan Davis	9/6/2017	1,500.00	BW004-0068	
fifth third	x8893	5894	BDC	Trice Communications	9/6/2017	2,300.00	BW004-0069	
fifth third	x8893	5899	BDC	Brad Rosselot	9/7/2017	1,650.00	BW004-0068	
fifth third	x8893	5913	BDC	Wanix Architects	9/20/2017	15,500.00	BW004-0071	
fifth third	x8893	5906	BDC	Brad Rosselot	9/22/2017	1,575.00	BW004-0068	
fifth third	x8893	5907	BDC	Digizoom Media	9/22/2017	2,250.00	BW004-0069	
fifth third	x8893	5911	BDC	The Charlie Group	9/25/2017	10,000.00	BW004-0070	
fifth third	x8893	wire	BDC	AES Development	9/26/2017	5,000.00	BW004-0020	
fifth third	x8893	5912	BDC	Crescent Digital, LLC	9/26/2017	30,000.00	BW004-0071	
fifth third	x8893	5910	BDC	Douglas Peek	9/26/2017	10,450.00	BW004-0071	
fifth third	x8893	wire	BDC	TEP Services	9/27/2017	6,862.50	BW004-0021	
fifth third	x8893	wire	BDC	AES Development	9/27/2017	5,000.00	BW004-0022	
fifth third	x8893	wire	BDC	Daniel Perez	9/27/2017	5,000.00	BW004-0069	
fifth third	x8893	5921	BDC	Daniel Perez	9/27/2017	5,000.00	BW004-0069	
fifth third	x8893	5914	BDC	Digizoom Media	9/27/2017	2,250.00	BW004-0069	
fifth third	x8893	wire	BDC	AES Development	9/28/2017	5,000.00	BW004-0023	
fifth third	x8893	6501	BDC	Jeffrey English	9/29/2017	1,175.94	BW004-0068	
fifth third	x8893	5906	BDC	Brad Rosselot	10/3/2017	1,575.00	BW004-0073	
fifth third	x8893	5922	BDC	Long EDA	10/3/2017	2,500.00	BW004-0073	
fifth third	x8893	Wire	BDC	Samarian Productions	10/5/2017	20,000.00	BW004-0024	

EM5 vendor payments to vendors other than AM Higley from December 2016 - March 31, 2018

bank	acct#	ck #	payee	Vendor	date	amount	BW reference	month total
fifth third	x8893	5916	BDC	Dream City	10/6/2017	6,000.00	BW004-0074	
fifth third	x8893	5929	BDC	Charlie Group	10/6/2017	9,750.00	BW004-0075	
fifth third	x8893	5928	BDC	Jazmine Greer	10/6/2017	850.00	BW004-0072	
fifth third	x8893	5926	BDC	NLL Enterprise	10/6/2017	4,166.66	BW004-0074	
fifth third	x8893	5956	BDC	The Exclusive Protection Services	10/6/2017	6,750.00	BW004-0080	
fifth third	x8893	5927	BDC	Trice Communications	10/6/2017	2,140.40	BW004-0073	
fifth third	x8893	5941	BDC	Wesley Fluellen	10/14/2017	2,000.00	BW004-0073	
fifth third	x8893	5942	BDC	Charlie Group	10/20/2017	7,500.00	BW004-0075	
fifth third	x8893	5944	BDC	Whitley & Whitley	10/20/2017	102,000.00	BW004-0076	
fifth third	x8893	5943	BDC	Douglas Peek	10/21/2017	29,967.00	BW004-0075	
fifth third	x8893	5950	BDC	Brad Rosselot	10/25/2017	2,224.50	BW004-0073	197,423.56
fifth third	x8893	5954	BDC	Dream City	11/6/2017	6,000.00	BW004-0080	
fifth third	x8893	5962	BDC	The Charlie Group	11/6/2017	9,750.00	BW004-0080	
fifth third	x8893	5965	BDC	Digizoom Media	11/6/2017	2,411.00	BW004-0078	
fifth third	x8893	5957	BDC	Greer Law Firm	11/6/2017	850.00	BW004-0082	
fifth third	x8893	5960	BDC	NLL Enterprise	11/6/2017	4,166.66	BW004-0079	
fifth third	x8893	5951	BDC	Trice Communications	11/9/2017	2,000.00	BW004-0078	
fifth third	x8893	5955	BDC	Wanix	11/10/2017	7,000.00	BW004-0080	
fifth third	x8893	5979	BDC	Dream City	11/16/2017	5,000.00	BW004-0079	
fifth third	x8893	Wire	BDC	Samaritan Productions	11/16/2017	15,000.00	BW004-0026	
fifth third	x8893	5984	BDC	Brad Rosselot	11/21/2017	3,337.50	BW004-0079	55,515.16
fifth third	x8893	5992	BDC	The Charlie Group	12/4/2017	1,400.00	BW004-0082	
fifth third	x8893	5993	BDC	Dream City	12/6/2017	6,000.00	BW004-0083	
fifth third	x8893	5997	BDC	The Charlie Group	12/6/2017	9,750.00	BW004-0084	
fifth third	x8893	5998	BDC	The Exclusive Protective Services	12/6/2017	6,750.00	BW004-0084	
fifth third	x8893	5994	BDC	Jazmine Greer	12/6/2017	850.00	BW004-0082	
fifth third	x8893	6001	BDC	NLL Enterprise	12/6/2017	4,166.66	BW004-0083	
fifth third	x8893	5908	BDC	Sysco	12/6/2017	36,500.00	BW004-0084	
fifth third	x8893	5999	BDC	Trice Communications	12/6/2017	2,000.00	BW004-0082	
fifth third	x8893	Wire	BDC	Lance and Aileen Porter Foundation	12/14/2017	6,250.00	BW004-0027	
fifth third	x8893	6007	BDC	Brad Rosselot	12/23/2017	3,238.75	BW004-0083	
fifth third	x8893	6008	BDC	Dream City	12/28/2017	5,000.00	BW009-0042	
fifth third	x8893	Wire	BDC	Lance and Aileen Porter Foundation	12/28/2017	6,250.00	BW004-0031	88,155.41
fifth third	x8893	6014	BDC	Dream City	1/6/2018	6,000.00	BW009-0048	
fifth third	x8893	6025	BDC	The Exclusive Protective Services	1/6/2018	6,750.00	BW ref	
fifth third	x8893	6024	BDC	The Charlie Group	1/6/2018	9,500.00	BW ref	

EMIS vendor payments to vendors other than AM Higley from December 2016 - March 31, 2018

bark	acct#	ck #	payee	Vendor	date	amount	BW reference	month total
fifth third	x8893	6031	BDC	Whitley & Whitley	1/15/2018	20,000.00	BW ref	
fifth third	x8893	6032	BDC	Daniel Perez	1/16/2018	1,500.00	BW009-0030	43,750.00
key bank	x0255	3750	BDC	Dream City	2/6/2018	10,000.00	BW007-0044	
key bank	x0255	3757	BDC	Jazmine Greer	2/6/2018	1,700.00	BW007-0064	
key bank	x0255	3752	BDC	Trice Communications	2/6/2018	2,000.00	BW007-0062	
key bank	x0255	3751	BDC	The Charlie Group	2/7/2018	6,200.00	BW007-0058	
key bank	x0255	3758	BDC	NLL Enterprise	2/8/2018	4,166.66	BW007-0048	
key bank	x0255	3935	BDC	Charles Lyle	2/15/2018	10,000.00	BW007-0066	
key bank	x0255	3936	BDC	Charles Lyle	2/19/2018	10,000.00	BW007-0068	44,066.66
key bank	x0255	3003	BDC	Brad Rosselot	3/2/2018	3,600.00	BW001-0021	
key bank	x0255	3002	BDC	Tarkett	3/2/2018	12,299.01	BW007-0082	
key bank	x0255	3008	BDC	Dream City	3/6/2018	11,000.00	BW007-0090	
key bank	x0255	3010	BDC	Greer Law Firm	3/6/2018	850.00	BW001-0042	
key bank	x0255	3011	BDC	NLL Enterprise	3/6/2018	4,166.66	BW001-0011	
key bank	x0255	3012	BDC	Trice Communications	3/6/2018	1,500.00	BW001-0044	
key bank	x0255	3019	BDC	Daniel Perez	3/7/2018	1,500.00	BW001-005	
key bank	x0255	3022	BDC	Charles Lyle	3/9/2018	20,000.00	BW001-0046	
key bank	x0255	3027	BDC	City Architect	3/15/2018	10,000.00	BW001-0036	
key bank	x0255	3013	BDC	The Charlie Group	3/16/2018	9,750.00	BW001-001	
key bank	x0255	3033	BDC	Long EDA	3/20/2018	5,000.00	BW001-0048	
key bank	x0256	3032	BDC	Rodney Brown	3/20/2018	750.00	BW001-0025	
key bank	x0256	3035	BDC	Brad Rosselot	3/26/2018	2,850.00	BW001-0054	83,265.67

Total amount paid to "Other"ESM vendors

1,645,049.69

1,645,049.69

Barnes Wendling CPAs LLC Forensic Report
 Presentence Investigation Report, Docket No.: 0647 1:20CR00798-001 and Defense Sentencing Memorandum
 Attachment 6
 March 8, 2024

Bank statement summary for Fifth Third Bank and Key Bank December 31, 2016 - March 31, 2018

		NEON deposits	other deposits	AM Higley pymts	other ESM vendor	other withdrawals
December 31, 2016	opening cash	156,113.48				
	withdrawals	(449,191.82)				
	deposits	329,971.89				
	ending balance	<u>36,893.55</u>				
January 31, 2017	opening cash	36,893.55				
	withdrawals	(255,609.36)				
	deposits	219,324.49				
	ending balance	<u>608.68</u>				
February 28, 2017	opening cash	608.68				
	withdrawals	(281,312.99)				
	deposits	284,014.18				
	ending balance	<u>3,309.87</u>				
March 31, 2017	opening cash	3,309.87				
	withdrawals	(470,566.02)				
	deposits	486,450.73				
	ending balance	<u>19,194.58</u>				
April 30, 2017	opening cash	19,194.58				
	withdrawals	(327,928.13)				
	deposits	359,085.48				
	ending balance	<u>50,351.93</u>				
May 31, 2017	opening cash	50,351.93				
	withdrawals	(310,639.45)				
	deposits	279,310.37				
	ending balance	<u>19,022.85</u>				
June 30, 2017	opening cash	19,022.85				
	withdrawals	(311,919.96)				
	deposits	409,422.93				
	ending balance	<u>116,525.82</u>				

Barnes Wendling CPAs LLC Forensic Report
 Presentence Investigation Report, Docket No.: 0647 1:20CR00798-001 and Defense Sentencing Memorandum
 Attachment 6
 March 8, 2024

Bank statement summary for Fifth Third Bank and Key Bank December 31, 2016 - March 31, 2018

		NEON deposits	other deposits	AM Higley pymts	other ESM vendor	other withdrawals
July 31, 2017 fifth third	opening cash	116,525.82				
	withdrawals	(926,699.10)				
	deposits	859,305.88	600,421.00	258,884.88	(320,000.00)	(108,174.48)
	ending balance	<u>49,132.60</u>				
August 31, 2017 fifth third	opening cash	49,132.60				
	withdrawals	(374,578.16)				
	deposits	325,494.42				
	ending balance	<u>48.86</u>				
September 30, 2017 fifth third	opening cash	48.86				
	withdrawals	(530,803.86)				
	deposits	753,157.78	398,000.00	355,157.78	(129,847.93)	(132,130.11)
	ending balance	<u>222,402.78</u>				
October 31, 2017 fifth third	opening cash	222,402.78				
	withdrawals	(801,959.02)				
	deposits	577,172.47				
	ending balance	<u>(2,383.77)</u>				
November 30, 2017 fifth third	opening cash	(2,383.77)				
	withdrawals	(1,082,526.26)				
	deposits	1,202,405.57	668,140.96	534,264.61	(591,893.96)	(55,515.16)
	ending balance	<u>117,495.54</u>				
December 31, 2017 fifth third	opening cash	117,495.54				
	withdrawals	(638,948.91)				
	deposits	478,587.91				
	ending balance	<u>(42,865.46)</u>				
January 31, 2018 fifth third	opening cash	(42,865.46)				
	withdrawals	(1,154,930.43)				
	deposits	1,247,755.71	751,140.85	496,614.86	(535,782.43)	(43,750.00)
	ending balance	<u>49,959.82</u>				

Bank statement summary for Fifth Third Bank and Key Bank December 31, 2016 - March 31, 2018

CERTIFICATE OF SERVICE

I hereby certify that on this 11th day of March, 2024 a copy of Defendant's Supplemental Report in Support of Sentencing was filed electronically. Notice of this filing will be sent by operation of the Court's electronic filing system to all parties indicated on the electronic filing receipt. All other parties will be served by regular U.S. Mail. Parties may access this filing through the Court's system.

s/Myron P. Watson
MYRON P. WATSON, ESQ. (0058583)
Attorney for Arthur Fayne